

	A	B	C	D	E	F	G	H	I	J	K
1	EXHIBIT A										
2	IMPACT MITIGATION FEE PROGRAM										
3	FY 2010/11 Annual Report										
4											
5											
6	Fee:	Wastewater	Water	Storm Drain	Streets	Regional Transp	Police	Fire	Parks & Rec	General Facilities	Art in PP
7	Fund # :	173	182	326	332	338	1215	1216	1217	1218	1214
8											
9	Fee Amount 7/1/10 - 12/31/10 (1)	5,785	5,390	19,713	15,335	3,002	2,119	2,070	29,770	8,558	2%
10	Fee Amount 1/1/11 - 6/30/11 (1)	5,938	5,584	20,422	15,887	3,002	2,196	2,145	30,841	8,866	2%
11											
12	Fund Balance - Beginning of Year	796,124.20	998,708.61	3,359,614.37	395,684.46	694,422.40	402,884.60	(1,275,250.44)	2,773,635.88	(397,832.24)	188,010.85
13											
14	Revenues:										
15	Investment Revenues	7,849.10	742.87	14,576.90	2,131.24	3,426.49	2,016.16	(516.27)	5,277.21	(4,927.67)	995.93
16	Impact Mitigation Fees	3,025,135.26	14,802.58	180,162.72	113,927.40	213,250.48	18,507.91	19,888.71	35,763.60	29,114.26	5,130.93
17	Other Revenue										
18											
19	Total Revenue	3,032,984.36	15,545.45	194,739.62	116,058.64	216,676.97	20,524.07	19,372.44	41,040.81	24,186.59	6,126.86
20											
21											
22	Expenditures:										
23	Capital Projects	(91,966.49)	(371,653.35)	(1,259,182.02)	(445,153.76)	(468,495.47)	0.00	0.00	(2,124,439.41)	(51,482.25)	(26,973.05)
24											
25	Total Expenditures	(91,966.49)	(371,653.35)	(1,259,182.02)	(445,153.76)	(468,495.47)	0.00	0.00	(2,124,439.41)	(51,482.25)	(26,973.05)
26											
27											
28	Other Sources (Uses):										
29	Operating Transfers In		500,026.69							370,127.90	
30	Operating Transfers Out	(1,637,830.12)	(68,775.11)	(68,404.29)	(33,153.89)		(24,874.29)		(68,404.29)		
31											
32	Total Other Sources (Uses)	(1,637,830.12)	431,251.58	(68,404.29)	(33,153.89)	0.00	(24,874.29)	0.00	(68,404.29)	370,127.90	0.00
33											
34											
35	Total Fund Balance - End of Year	\$2,099,311.95	\$ 1,073,852.29	\$2,226,767.68	\$33,435.45	442,603.90	\$398,534.38	(\$1,255,878.00)	\$621,832.99	(\$55,000.00)	\$167,164.66
36	Change in Receivables/Payables (2)	7,551.13	18,796.36	380,824.74	1,734.96	116,663.61			59,470.57		1,140.69
37	Interfund Loans		(990,121.52)	(55,000.00)				1,225,172.57		55,000.00	
38	Cash Balance - End of Year	\$2,106,863.08	\$ 102,527.13	\$2,552,592.42	\$35,170.41	\$559,267.51	\$398,534.38	(\$30,705.43)	\$681,303.56	\$0.00	\$168,305.35
39											
40		(1) Fees listed are per acre for one Residential Acre Equivalent (RAE). Each land use									
41		presents a different demand for services that are reflected in RAE adjustment factors per LMC 15.64.070.									
42		RTIF fee listed is for one residential single family dwelling unit equivalent.									
43		Wastewater fees listed are per dwelling unit equivalent									
44											
45		(2) Difference between investments and accounts/retainages payable									

Cell: C29

Comment: Reimbursement of prior expense for the design of the Surface Water Treatment Plant. Transfer in from Water Capital Fund 181.

Cell: J29

Comment: Transfer in from Wastewater, Water, Storm, Streets, Police and Parks & Rec Impact Fees for the General Plan

Cell: B30

Comment: Wastewater COP Debt Service - Future Users Portion (\$1,569,364.38)

Fund transfer to General City Facilities Fund (1218) for General Plan (\$68,465.74)

Cell: C30

Comment: Transfer of funds to Water Capital fund (181) for water facilities constructed before 1991 with capacity to serve new development (\$309.37)

Fund transfer to General City Facilities Fund (1218) for General Plan (\$68,465.74)

Cell: D30

Comment: Fund transfer to General City Facilities Fund (1218) for General Plan

Cell: E30

Comment: Transfer of funds from IMF Streets fund to street fund (320) for street facilities constructed before 1991 with capacity to serve new development (\$8,279.60).

Fund transfer to General City Facilities Fund (1218) for General Plan (\$24,874.29).

Cell: G30

Comment: Fund transfer to General City Facilities Fund (1218) for General Plan

Cell: I30

Comment: Fund transfer to General City Facilities Fund (1218) for General Plan

Cell: C37

Comment: Loan to Fire IMF for Fire Station #4 project (\$1,225,172.57) and a loan from Water Capital for Well 16R (\$50,000).

Cell: D37

Comment: Loan to General City Facilities IMF for the IMF update

Cell: H37

Comment: Loan from Water IMF for Fire Station #4 project.

Cell: J37

Comment: Loan from Storm IMF for the IMF update

EXHIBIT B
IMPACT MITIGATION FEE PROGRAM
SUMMARY OF PUBLIC IMPROVEMENT PROJECT EXPENDITURES
FY 2010/11

Project No.	Account No.	Description	Wastewater 173	Water 182	Storm Drain 326	Streets 332	RTIF 338	Police 1215	Fire 1216	Parks & Rec 1217	General Facilities 1218	Art in Public PI 1214
	173005	G Basin Pump Station	4,744.46									
	173034	Impact Fee Update	87,222.03									
	182005	Surface Water Design		1,020.66								
	182034	Impact Fee Update		76,318.15								
	182463	Well #27		293,102.41								
	182465	Well #28		1,212.13								
MWWI003												
MSDI017	326017	G-Basin			238,578.59							
	326034	Impact Fee Update			21,303.26							
	326037	G-Basin Storm Pump Station			748,883.87							
	326040	Debenedetti Park Phase 1			250,416.30							
	332088	Kettleman Gap				8,790.00						
	332008	Harney Lane Widening				436,363.76						
	338502	Harney Lane Interim Improvements					468,495.47					
	1214001	Art in Public Places										793.78
	1214011	Johnson Sculpture Exhibit										23,622.81
	1214012	Project Lodi Art - Van Buskirk										2,556.46
	1217005	Grape Bowl Surface								1,558,911.53		
	1217010	Pixley Park								6,552.70		
	1217040	Debenedetti Park Phase 1								558,975.18		
	1218033	IMF Update									46,252.01	
	1218034	Impact Fee Update									4,194.86	
	1218050	General Plan									1,035.38	
Total			91,966.49	371,653.35	1,259,182.02	445,153.76	468,495.47	0.00	0.00	2,124,439.41	51,482.25	26,973.05